## MONTHLY REPORT OF TAX COMMISSION TRANSFERS FOR JANUARY 1999

## SUMMARY OF TRANSFERS

General Fund Transfers by the Tax Commission for the seventh month of Fiscal Year ending June 30, 1999 were \$268,121,089 which is an increase of \$6,818,421 or 2.61% over the prior year. Transfers to all funds for the seventh month of Fiscal Year ending June 30, 1999 were \$442,852,914 which is an increase of \$66,991,325 or 15.13%.

General Fund transfers for the month of January were overestimated by \$3,600,230 or -1.32%. Cumulative (Year to Date) transfers were \$97,529,175 or 5.63% above the estimate.

MISSISSIPPI STATE TAX COMMISSION
GENERAL FUND TRANSFERS COMPARED WITH CUMULATIVE AND MONTHLY ESTIMATES
SCHEDULE A

| SOURCE                | FY 1999<br>ESTIMATE | ESTIMATE<br>07-01-98 TO<br>01-31-99 | ACTUAL<br>07-01-98 TO<br>01-31-99 | ACTUAL<br>PERCENT OF<br>ESTIMATE | OVER(UNDER)<br>EST. AMOUNT<br>01-31-99 | OVER(UNDER)<br>PERCENT<br>01-31-99 | JANUARY<br>1999<br>ESTIMATE | JANUARY<br>1999<br>ACTUAL | OVER/<br>(UNDER)<br>AMOUNT | OVER/<br>(UNDER)<br>PERCENT |
|-----------------------|---------------------|-------------------------------------|-----------------------------------|----------------------------------|--|------------------------------------|-----------------------------|---------------------------|----------------------------|-----------------------------|
| Sales Tax             | \$1,255,000,000     | \$751,907,922                       | \$779,624,430                     | 62.12%                           | \$27,716,508                           | 3.69%                              | \$130,496,497               | \$129,447,950             | (\$1,048,547)              | -0.80%                      |
| Individual Income Tax | 913,500,000         | 526,196,237                         | 575,189,078                       | 62.97%                           | 48,992,841                             | 9.31%                              | 85,832,185                  | 92,515,829                | 6,683,644                  | 7.79%                       |
| Corporate Tax         | 298,000,000         | 128,661,334                         | 131,059,861                       | 43.98%                           | 2,398,527                              | 1.86%                              | 11,457,865                  | 3,330,275                 | (8,127,590)                | -70.93%                     |
| Use Tax               | 150,000,000         | 89,201,797                          | 98,991,740                        | 65.99%                           | 9,789,943                              | 10.98%                             | 15,413,657                  | 16,056,721                | 643,064                    | 4.17%                       |
| Insurance Premium Tax | 94,000,000          | 51,197,630                          | 54,426,472                        | 57.90%                           | 3,228,842                              | 6.31%                              | 2,602                       | 0                         | (2,602)                    | -100.00%                    |
| Tobacco Tax           | 57,000,000          | 33,385,588                          | 33,759,558                        | 59.23%                           | 373,970                                | 1.12%                              | 4,435,184                   | 4,312,801                 | (122,383)                  | -2.76%                      |
| ABC Taxes             | 38,000,000          | 22,684,759                          | 24,080,257                        | 63.37%                           | 1,395,498                              | 6.15%                              | 5,019,007                   | 5,217,211                 | 198,204                    | 3.95%                       |
| Beer and Wine Tax     | 29,000,000          | 17,065,832                          | 17,838,846                        | 61.51%                           | 773,014                                | 4.53%                              | 2,171,521                   | 2,183,674                 | 12,153                     | 0.56%                       |
| Oil Severance Tax     | 11,500,000          | 7,868,537                           | 3,836,324                         | 33.36%                           | (4,032,213)                            | -51.24%                            | 1,277,010                   | 274,057                   | (1,002,953)                | -78.54%                     |
| Gas Severance Tax     | 6,000,000           | 3,969,469                           | 2,708,136                         | 45.14%                           | (1,261,333)                            | -31.78%                            | 968,814                     | 326,485                   | (642,329)                  | -66.30%                     |
| Estate Tax            | 14,000,000          | 8,166,669                           | 12,742,576                        | 91.02%                           | 4,575,907                              | 56.03%                             | 1,166,667                   | 1,052,498                 | (114,169)                  | -9.79%                      |
| Auto Tag Fees         | 10,500,000          | 5,857,905                           | 6,974,085                         | 66.42%                           | 1,116,180                              | 19.05%                             | 1,027,408                   | 980,041                   | (47,367)                   | -4.61%                      |
| Casual Auto Sales Tax | 6,000,000           | 3,353,918                           | 3,611,491                         | 60.19%                           | 257,574                                | 7.68%                              | 434,268                     | 456,366                   | 22,098                     | 5.09%                       |
| Installment Loan Tax  | 6,500,000           | 4,696,033                           | 5,523,905                         | 84.98%                           | 827,873                                | 17.63%                             | 1,610,722                   | 1,405,055                 | (205,667)                  | -12.77%                     |
| Title Fees            | 3,200,000           | 1,943,679                           | 2,323,109                         | 72.60%                           | 379,431                                | 19.52%                             | 222,102                     | 280,230                   | 58,128                     | 26.17%                      |
| Miscellaneous Taxes   | 3,200,000           | 1,875,844                           | 1,784,836                         | 55.78%                           | (91,008)                               | -4.85%                             | 188,810                     | 215,670                   | 26,860                     | 14.23%                      |

| Nuclear In Lieu       | 1,200,000       | 0               | 0               | 0.00%  | 0            | 0.00% | 0             | 0             | 0             | 0.00%  |
|-----------------------|-----------------|-----------------|-----------------|--------|--------------|-------|---------------|---------------|---------------|--------|
| Gaming Fees and Taxes | 130,000,000     | 74,997,000      | 76,084,621      | 58.53% | 1,087,622    | 1.45% | 9,997,000     | 10,066,226    | 69,226        | 0.69%  |
| Total General Fund    | \$3,026,600,000 | \$1 733 030 150 | \$1 830 559 325 | 60 48% | \$97 529 175 | 5.63% | \$271 721 319 | \$268 121 089 | (\$3,600,230) | -1 32% |

## MISSISSIPPI STATE TAX COMMISSION GENERAL FUND TRANSFERS COMPARING CURRENT PERIOD TO PRIOR PERIOD SCHEDULE B

| SOURCE                | JANUARY<br>1999<br>ACTUAL | JANUARY<br>1998<br>ACTUAL | OVER<br>(UNDER)<br>AMOUNT | OVER<br>(UNDER)<br>PERCENT | 7-01-98<br>TO<br>01-31-99 | 7-01-97<br>TO<br>01-31-98 | OVER(UNDER)<br>PRIOR YEAR<br>AMOUNT | OVER(UNDER)<br>PRIOR YEAR<br>PERCENT |
|-----------------------|---------------------------|---------------------------|---------------------------|----------------------------|---------------------------|---------------------------|-------------------------------------|--------------------------------------|
| Sales Tax             | \$129,447,950             | \$122,386,945             | \$7,061,005               | 5.77%                      | \$779,624,430             | \$730,142,975             | \$49,481,455                        | 6.78%                                |
| Individual Income Tax | 92,515,829                | 82,835,226                | 9,680,603                 | 11.69%                     | 575,189,078               | 507,823,303               | 67,365,775                          | 13.27%                               |
| Corporate Tax         | 3,330,275                 | 11,009,181                | (7,678,906)               | -69.75%                    | 131,059,861               | 123,623,022               | 7,436,839                           | 6.02%                                |
| Use Tax               | 16,056,721                | 15,593,419                | 463,302                   | 2.97%                      | 98,991,740                | 90,242,114                | 8,749,626                           | 9.70%                                |
| Insurance Premium Tax | 0                         | 11,845                    | (11,845)                  | -100.00%                   | 54,426,472                | 51,183,947                | 3,242,525                           | 6.34%                                |
| Tobacco Tax           | 4,312,801                 | 4,465,677                 | (152,876)                 | -3.42%                     | 33,759,558                | 33,615,122                | 144,436                             | 0.43%                                |
| ABC Taxes             | 5,217,211                 | 5,224,157                 | (6,946)                   | -0.13%                     | 24,080,257                | 23,611,990                | 468,267                             | 1.98%                                |
| Beer and Wine Tax     | 2,183,674                 | 2,153,915                 | 29,759                    | 1.38%                      | 17,838,846                | 16,927,469                | 911,377                             | 5.38%                                |
| Oil Severance Tax     | 274,057                   | 1,287,284                 | (1,013,227)               | -78.71%                    | 3,836,324                 | 7,931,842                 | (4,095,518)                         | -51.63%                              |
| Gas Severance Tax     | 326,485                   | 1,081,344                 | (754,859)                 | -69.81%                    | 2,708,136                 | 4,430,531                 | (1,722,395)                         | -38.88%                              |
| Estate Tax            | 1,052,498                 | 1,390,690                 | (338,192)                 | -24.32%                    | 12,742,576                | 9,692,899                 | 3,049,677                           | 31.46%                               |
| Auto Tag Fees         | 980,041                   | 1,061,448                 | (81,407)                  | -7.67%                     | 6,974,085                 | 6,051,987                 | 922,098                             | 15.24%                               |
| Casual Auto Sales Tax | 456,366                   | 462,273                   | (5,907)                   | -1.28%                     | 3,611,491                 | 3,570,207                 | 41,284                              | 1.16%                                |
| Installment Loan Tax  | 1,405,055                 | 1,856,164                 | (451,109)                 | -24.30%                    | 5,523,905                 | 5,411,614                 | 112,291                             | 2.08%                                |
| Title Fees            | 280,230                   | 239,475                   | 40,755                    | 17.02%                     | 2,323,109                 | 2,095,712                 | 227,397                             | 10.85%                               |
| Miscellaneous Taxes   | 215,670                   | 193,020                   | 22,650                    | 11.73%                     | 1,784,836                 | 1,917,670                 | (132,834)                           | -6.93%                               |
| Nuclear In Lieu       | 0                         | 0                         | 0                         | 0.00%                      | 0                         | 0                         | 0                                   | 0.00%                                |
| Gaming Fees and Taxes | 10,066,226                | 10,050,605                | 15,621                    | 0.16%                      | 76,084,621                | 70,318,544                | 5,766,077                           | 8.20%                                |
| Total General Fund    | \$268,121,089             | \$261,302,668             | \$6,818,421               | 2.61%                      | \$1,830,559,325           | \$1,688,590,948           | \$141,968,379                       | 8.41%                                |

TRANSFERS TO THE GENERAL FUND AND OTHERS BY THE STATE TAX COMMISSION

| _  | JANUARY<br>1999                               | JANUARY<br>1998                               | 7 - 1 - 98<br>to<br>01-31-99                    | 7 - 1 - 97<br>to<br>01-31-98                    | INCREASE<br>(DECREASE)<br>AMOUNT     | INCREASE<br>(DECREASE)<br>PERCENT |
|--|---|---|---|---|--------------------------------------|-----------------------------------|
| Sales Tax Transferred to:<br>General Fund<br>Public School Building Fund<br>Municipalities<br>Motor Vehicle Rental Sales Tax | \$129,447,950<br>1,666,666<br>23,720,960<br>0 | \$122,386,945<br>1,666,666<br>21,698,705<br>0 | \$779,624,430<br>11,666,662<br>160,204,729<br>0 | \$730,091,369<br>11,666,662<br>150,035,645<br>0 | \$49,533,061<br>0<br>10,169,084<br>0 | 6.78%<br>0.00%<br>6.78%<br>0.00%  |

| Special Refund Account                      | 243,865           | 25,535        | 692,721         | 1,297,697                               | (604,976)     | -46.62%  |
|---|-------------------|---------------|-----------------|---|---------------|----------|
| 4-Lane Construction Project                 | 720,390           | 974,808       | 3,725,483       | 3,923,444                               | (197,961)     | -5.05%   |
| School Ad Valorem                           | 4,116,175         | 3,989,943     | 27,722,037      | 24,138,891                              | 3,583,146     | 14.84%   |
| Education Enhancement                       | 16,481,048        | 15,975,619    | 102,103,771     | 96,708,437                              | 5,395,334     | 5.58%    |
| Mississippi Fair Commission                 | 1,293             | 108,114       | 107,094         | 133,705                                 | (26,611)      | -19.90%  |
| Motor Vehicle Ad Valorem Tax Reduction Fund | 9,994,204         | 9,585,040     | 78,042,297      | 73,007,615                              | 5,034,682     | 6.90%    |
| Department of Agriculture                   | 15,348            |               | 659,945         | 0                                       | 659,945       | 100.00%  |
| State Aid Road Fund                         | 250,000           | 250,000       | 1,750,000       | 1,750,000                               | 0             | 0.00%    |
| Total Sales Tax Transfers                   | \$186,657,899     | \$176,661,375 | \$1,166,299,168 | \$1,092,753,465                         | \$73,545,703  | 6.73%    |
| Use Tax Transferred to:                     |                   |               |                 |   |               |          |
| General Fund                                | \$16.056.721      | 15,593,419    | \$98,991,740    | \$90,293,720                            | \$8,698,020   | 9.63%    |
| Motor Vehicle Ad Valorem Reduction Fund     | * -//             | 1,307,030     |                 | 9,266,879                               | 2,692,919     | 29.06%   |
|   | 1,699,151         | 460.234       | 11,959,798      |   | 2,692,919     |          |
| School Ad Valorem                           | 435,166           |               | 2,714,224       | 2,468,131                               |               | 9.97%    |
| Education Enhancement                       | 1,742,393         | 1,842,764     | 10,867,677      | 9,882,327                               | 985,350       | 9.97%    |
| Total Use Tax Transfers                     | \$19,933,431      | \$19,203,447  | \$124,533,438   | \$111,911,057                           | \$12,622,381  | 11.28%   |
| Individual Income Tax Transferred to:       |                   |               |                 |   |               |          |
| General Fund                                | \$92.515.830      | \$82.835.226  | \$575,189,079   | \$507.823.303                           | \$67.365.776  | 13.27%   |
| Refund Account                              | 48,000,000        | 10,000,000    | 89,015,872      | 31,150,165                              | 57,865,707    | 185.76%  |
| Total Individual Income Tax Transfers       | \$140,515,830     | \$92,835,226  | \$664,204,951   | \$538,973,468                           | \$125,231,483 | 23.24%   |
| Corporate Tax Transferred to:               |                   |               |                 |   |               |          |
| General Fund                                | \$3.330.275       | \$11,009,181  | \$131.059.861   | \$123.623.022                           | \$7,436,839   | 6.02%    |
| Refund Account                              | 1,475,032         | 1,065,551     | 16,214,505      | 10,038,517                              | 6,175,988     | 61.52%   |
| Total Corporate Tax Transfers               | \$4,805,307       | \$12.074.732  | \$147.274.366   | \$133.661.539                           | \$13.612.827  | 10.18%   |
| Total Corporate Tax Transfers               | ψ+,005,307        | Ψ12,014,132   | Ψ1+1,21+,300    | Ψ133,001,333                            | Ψ13,012,021   | 10.1070  |
| Oil Severance Tax Transferred to:           |                   |               |                 |   |               |          |
| General Fund                                | \$274,057         | \$1,287,284   | \$3,836,324     | \$7,931,843                             | (\$4,095,519) | -51.63%  |
| Special Refund Account                      | 19,943            | 0             | 19,943          | \$0                                     | 19,943        | 100.00%  |
| Counties                                    | 247,679           | 293,488       | 1,279,706       | \$1,880,521                             | (600,815)     | -31.95%  |
| Total Oil Severance Tax Transfers           | \$541,679         | \$1,580,772   | \$5,135,973     | \$9,812,364                             | (\$4,676,391) | -47.66%  |
| Gas Severance Tax Transferred to:           |                   |               |                 |   |               |          |
| General Fund                                | \$326,485         | \$1.081.344   | \$2,708,136     | 4.430.531                               | (\$1,722,395) | -38.88%  |
| Special Refund Account                      | 154.182           | 0             | 154,182         | 91,375                                  | 62.807        | 68.74%   |
| Counties                                    | 308,750           | 492,789       | 1,437,571       | 1,950,979                               | (513,408)     | -26.32%  |
| Total Gas Severance Tax Transfers           | \$789,417         | \$1,574,133   | \$4,299,889     | \$6,472,885                             | (\$2,172,996) | -33.57%  |
|   |                   |               |                 |   |               |          |
| Gaming Fees & Taxes Transferred to:         | <b>*</b> 10.000.5 | A             | A=0.001.0-:     | ======================================= |               |          |
| General Fund                                | \$10,066,226      | \$10,050,605  | \$76,084,621    | 70,318,344                              | \$5,766,277   | 8.20%    |
| Gaming License & Taxes (Counties & Cities)  | 7,499,292         | 6,986,650     | 51,651,543      | 47,001,974                              | 4,649,569     | 9.89%    |
| Gaming Bond Sinking Fund                    | 3,000,000         | 3,000,000     | 21,000,000      | 22,326,322                              | (1,326,322)   | -5.94%   |
| Gaming to State Highway Dept                | 229,758           | 114,788       | 3,702,767       | 114,788                                 | 3,587,979     | 3125.74% |
| Total Gaming Fees & Tax Transfers           | \$20,795,276      | \$20,152,043  | \$152,438,932   | \$139,761,428                           | \$12,677,504  | 9.07%    |

TRANSFERS TO THE GENERAL FUND AND OTHERS BY THE STATE TAX COMMISSION

|  |            |            | 7 - 1 - 98  | 7 - 1 - 97    | INCREASE    | INCREASE   |
|--|------------|------------|-------------|---------------|-------------|------------|
|  | JANUARY    | JANUARY    | to          | to            | (DECREASE)  | (DECREASE) |
|  | 1999       | 1998       | 01-31-99    | 01-31-98      | AMOUNT      | PERCENT    |
| Petroleum Tax Transferred to:          |            |            |             |               |             |            |
| General Fund                           | \$0        | \$0        | \$0         | \$0           | \$0         | 100.00%    |
| Highway Department                     | 24,912,178 | 14,501,365 | 165,210,703 | \$156,965,166 | 8,245,537   | 5.25%      |
| State Aid Road Fund                    | 4,000,000  | 4,000,000  | 28,000,000  | \$28,000,000  | 0           | 0.00%      |
| Dept of Marine Resources               | 0          | 0          | 800,000     | \$500,000     | 300,000     | 60.00%     |
| Counties                               | 1,530,232  | 1,530,232  | 33,831,533  | \$33,514,960  | 316,573     | 0.94%      |
| Road Protection - Coast Counties       | 307,858    | 132,368    | 1,865,634   | \$1,634,419   | 231,215     | 14.15%     |
| Seawall - Coast Counties               | 572,596    | 240,827    | 3,489,290   | \$3,094,107   | 395,183     | 12.77%     |
| Miss. Groundwater Protection Trust Fd. | 999,680    | 416,979    | 5,568,214   | \$3,408,406   | 2,159,808   | 63.37%     |
| Fire Marshal's Office                  | 50,149     | 39,765     | 177,985     | \$199,693     | (21,708)    | -10.87%    |
| Dept of Ins Propane Education Fund     | 19,358     | 15,349     | 68,703      | \$76,703      | (8,000)     | -10.43%    |
| Municipal Aid                          | 115,506    | 115,506    | 904,249     | \$904,248     | 1           | 0.00%      |
| Aeronautics Commission                 | 193,742    | 63,166     | 888,235     | \$796,068     | 92,167      | 11.58%     |
| Department of Wildlife Conservation    | 0          | 0          | 2,500,000   | \$5,000,000   | (2,500,000) | -50.00%    |
| Special Refund Account                 | 4,058,676  | 15,950     | 4,180,598   | \$236,382     | 3,944,216   | 1668.58%   |
| Railroad Revitilization Fund           | 19,149     | 7,034      | 128,952     | \$99,512      | 29,440      | 29.58%     |
| Gasoline Boat and Water Safety         | 0          | 0          | 0           | \$0           | 0           | 0.00%      |
| IFTA Tax                               | 326,941    | 111,329    | 3,659,327   | \$3,470,855   | 188,472     | 5.43%      |

| Total Petroleum Tax Transfers         | \$37,106,065 | \$21,189,870 | \$251,273,425 | \$237,900,519 | \$13,372,906  | 5.62%   |
|---------------------------------------|--------------|--------------|---------------|---------------|---------------|---------|
| Privilege Tax Transferred to:         |              |              |               |               |               |         |
| General Fund                          | \$980,041    | \$1,061,448  | \$7,097,701   | \$6,051,987   | \$1,045,714   | 17.28%  |
| Highway Department                    | 3,900,975    | 3,772,869    | 21,412,974    | \$21,643,641  | (230,667)     | -1.07%  |
| 4-Lane Highway Project                | 1,076,955    | 1,106,090    | 7,020,930     | \$6,994,687   | 26,243        | 0.38%   |
| Counties                              | 1,646,153    | 1,601,983    | 14,063,282    | \$14,268,095  | (204,813)     | -1.44%  |
| Municipalities                        | 0            | 0            | 0             | \$0           | 0             | 0.00%   |
| Public Service Commission             | 0            | 0            | 0             | \$0           | 0             | 0.00%   |
| Special Refund Account                | 1,236        | 12,510       | 43,228        | \$60,252      | (17,024)      | -28.25% |
| Mailing Fees                          | 17,870       | 16,040       | 110,288       | \$99,073      | 11,215        | 11.32%  |
| Apportioned Tags                      | 3,899,594    | 1,866,651    | 10,853,127    | \$14,336,379  | (3,483,252)   | -24.30% |
| Mississippi Burn Center               | 12,815       | 10,764       | 105,276       | \$66,095      | 39,181        | 59.28%  |
| Overweight Fines                      | 0            | 0            | 0             | \$0           | 0             | 0.00%   |
| Harvest Fines                         | 0            | 0            | 0             | \$0           | 0             | 0.00%   |
| State Universities                    | 36,010       | 28,405       | 249,154       | \$194,353     | 54,801        | 28.20%  |
| Total Privilege Tax Transfers         | \$11,571,649 | \$9,476,760  | \$60,955,959  | \$63,714,562  | (\$2,758,603) | -4.33%  |
| Title Fees Transferred to:            |              |              |               |               |               |         |
| General Fund                          | \$290,349    | \$239,475    | \$2,333,228   | \$2,095,712   | \$237,516     | 11.33%  |
| Special Refund Account                | 0            | 0            | 9             | 9             | 0             | 0.00%   |
| Total Title Fees Transfers            | \$290,349    | \$239,475    | \$2,333,237   | \$2,095,721   | \$237,516     | 11.33%  |
| Insurance Premium Tax Transferred to: |              |              |               |               |               |         |
| General Fund                          | \$0          | \$11,845     | \$54,426,472  | \$51,238,935  | \$3,187,537   | 6.22%   |
| Municipalities                        | 406          | 17,367       | 568,345       | \$556,757     | 11,588        | 2.08%   |
| County Fire Protection                | 406          | 17,367       | 568,345       | \$556,757     | 11,588        | 2.08%   |
| State Fire Academy Fund               | 812          | 34,733       | 1,630,498     | \$1,113,515   | 516,983       | 46.43%  |
| Special Refund Account                | 0            | 0            | 130,697       | \$698,530     | (567,833)     | -81.29% |
| City of Jackson                       | 0            | 0            | 75,628        | \$92,101      | (16,473)      | -17.89% |
| Total Ins. Premium Tax Transfers      | \$1,624      | \$81,312     | \$57,399,984  | \$54,256,595  | \$3,143,389   | 5.79%   |
| ABC Collections transferred to:       |              |              |               |               |               |         |
| General Fund                          | \$5,214,043  | \$5,224,157  | \$24,077,009  | \$23,611,990  | \$465,019     | 1.97%   |
| Counties                              | 30,600       | 33,075       | 181,950       | \$165,825     | 16,125        | 9.72%   |
| Municipalities                        | 118,450      | 123,085      | 848,360       | \$838,155     | 10,205        | 1.22%   |
| Department of Mental Health           | 464,498      | 461,822      | 2,118,344     | \$2,072,164   | 46,180        | 2.23%   |
| Total ABC Transfers                   | \$5,827,591  | \$5,842,139  | \$27,225,663  | \$26,688,134  | \$537,529     | 2.01%   |

TRANSFERS TO THE GENERAL FUND AND OTHERS BY THE STATE TAX COMMISSION

|   | JANUARY<br>1999 | JANUARY<br>1998 | 7 - 1 - 98<br>to<br>01-31-99 | 7 - 1 - 97<br>to<br>01-31-98 | INCREASE<br>(DECREASE)<br>AMOUNT | INCREASE<br>(DECREASE)<br>PERCENT |
|---|-----------------|-----------------|------------------------------|------------------------------|----------------------------------|-----------------------------------|
| City of Columbus Tourism                      | 88.561          | 63,639          | 595.055                      | 532.388                      | 62,667                           | 11.77%                            |
| City of Oxford Tourism                        | 7,965           | 6,363           | 58,986                       | 54,908                       | 4,078                            | 7.43%                             |
| City of Grenada Tourism                       | 24,130          | 16,764          | 175,460                      | 161,133                      | 14,327                           | 8.89%                             |
| City of Corinth Tourism                       | 46,555          | 36,692          | 339,543                      | 300,228                      | 39,315                           | 13.10%                            |
| Lowndes County Special Tax                    | 2,367           | 2,032           | 17,922                       | 15,930                       | 1,992                            | 12.50%                            |
| Desota County Special Tax                     | 176,630         | 111,722         | 1,202,980                    | 952,171                      | 250,809                          | 26.34%                            |
| Special Agent Fees                            | 0               | 8,376           | 67,039                       | 66,222                       | 817                              | 1.23%                             |
| Gross Public Utilitity Regulatory Fund        | 209             | 0               | 2,045,399                    | 3,742,840                    | (1,697,441)                      | -45.35%                           |
| Gross City Utility Tax                        | 192,721         | 108,089         | 724,009                      | 690,296                      | 33,713                           | 4.88%                             |
| Municipal Gas Utility Regulation              | 0               | 0               | 817                          | 16,932                       | (16,115)                         | -95.17%                           |
| Gross Railroad Regulation                     | 0               | 0               | 0                            | 89,821                       | (89,821)                         | -100.00%                          |
| Adams County Convention                       | 68,224          | 54,268          | 483,106                      | 439,129                      | 43,977                           | 10.01%                            |
| Warren County Tourism                         | 67,706          | 57,437          | 462,934                      | 428,970                      | 33,964                           | 7.92%                             |
| Trailer Registration                          | 0               | 5               | 8                            | 183                          | (175)                            | -95.63%                           |
| Harrison County Tourism                       | 156,818         | 122,627         | 1,307,731                    | 1,170,430                    | 137,301                          | 11.73%                            |
| Harrison County Board of Supervisors          | 78,409          | 61,313          | 653,612                      | 585,216                      | 68,396                           | 11.69%                            |
| City of Jackson Tourism                       | 0               | 193,751         | 306,625                      | 1,528,528                    | (1,221,903)                      | -79.94%                           |
| Collection Fees                               | 59,266          | 44,226          | 387,709                      | 337,538                      | 50,171                           | 14.86%                            |
| Timber Severance - Counties                   | 77,059          | 69,600          | 513,782                      | 537,150                      | (23,368)                         | -4.35%                            |
| Timber Severance - Forest Resources           | 305,626         | 277,805         | 2,044,698                    | 2,115,739                    | (71,041)                         | -3.36%                            |
| City of Tupelo Convention/Tourism             | 174,342         | 142,680         | 1,169,280                    | 1,085,230                    | 84,050                           | 7.74%                             |
| Lauderdale County Tourism                     | 30,213          | 26,159          | 241,070                      | 192,361                      | 48,709                           | 25.32%                            |
| Starkville-Oktibbeha Tourism                  | 8,026           | 7,281           | 73,821                       | 45,103                       | 28,718                           | 63.67%                            |
| City of Starkville Tourism and Convention Tax | 58,310          | 50,540          | 366,863                      | 377,392                      | (10,529)                         | -2.79%                            |
| Sales and Services Outside                    | 0               | 9,244           | 51,091                       | 80,929                       | (29,838)                         | -36.87%                           |
| Sales & Services between Agencies             | 0               | 0               | 0                            | 36,276                       | (36,276)                         | -100.00%                          |
| Hazardous Waste Tax (Counties)                | 0               | 0               | 10,875                       | 986                          | 9,889                            | 1002.94%                          |
| Environment Protection Trust Fund-Management  | 0               | 134,426         | 2,218,208                    | 2,159,373                    | 58,835                           | 2.72%                             |
| Environment Protection Trust Fund-Waste Tire  | 154,549         | 147,840         | 1,301,907                    | 1,174,104                    | 127,803                          | 10.89%                            |
| Railcar In Lieu Tax                           | 0               | 0               | 0                            | 0                            | 0                                | 0.00%                             |

| TVA in Lieu Tax (Counties)           | 645.449 | 727.458 | 2.133.937 | 3.194.675 | (1.060.738) | -33,20%  |
|--------------------------------------|---------|---------|-----------|-----------|-------------|----------|
| TVA in Lieu Tax (Municipalities)     | 259.697 | 371,344 | 1.020.001 | 1.636.082 | (616,081)   | -37.66%  |
| TVA in Lieu Tax (Schools)            | 281,444 | 366,994 | 1,033,817 | 1,615,603 | (581,786)   | -36.01%  |
| Nuclear Plant in Lieu (Counties)     | 0       | 0       | 0         | 0         | ` 0         | 0.00%    |
| Nuclear Plant in Lieu (Cities)       | 0       | 0       | 0         | 0         | 0           | 0.00%    |
| Department of Environmental Quality  | 0       | 72,383  | 1,219,796 | 1,165,040 | 54,756      | 4.70%    |
| Canton Tourist & Convention          | 23,454  | 16,923  | 134,579   | 117,618   | 16,961      | 14.42%   |
| Kosciusko Tourist Promotion          | 1,550   | 1,295   | 13,831    | 12,682    | 1,149       | 9.06%    |
| Greenwood Tourism Commission         | 20,375  | 16,313  | 156,692   | 135,067   | 21,625      | 16.01%   |
| Aircraft Registration (Co. & Cities) | 0       | 0       | 0         | 0         | 0           | 0.00%    |
| City of Hattiesburg Special Tax      | 204,653 | 172,286 | 1,483,114 | 1,344,504 | 138,610     | 10.31%   |
| City of Tupelo Water Facilities      | 195,374 | 159,055 | 1,216,609 | 1,116,998 | 99,611      | 8.92%    |
| City of Bay Springs Special Tax      | 532     | 0       | 3,664     | 0         | 3,664       | 100.00%  |
| City of West Point Special Tax       | 10,958  | 0       | 39,914    | 0         | 39,914      | 100.00%  |
| Veteran's Nursing Home               | 3,510   | 750     | 27,120    | 1,200     | 25,920      | 2160.00% |
| Wildlife Heritage                    | 40,740  | 11,040  | 176,040   | 16,200    | 159,840     | 986.67%  |
| Bingo License Fees                   | 0       | 0       | 0         | 0         | 0           | 0.00%    |

TRANSFERS TO THE GENERAL FUND AND OTHERS BY THE STATE TAX COMMISSION

| _  | JANUARY<br>1999 | JANUARY<br>1998 | 7 - 1 - 98<br>to<br>01-31-99 | 7 - 1 - 97<br>to<br>01-31-98 | INCREASE<br>(DECREASE)<br>AMOUNT | INCREASE<br>(DECREASE)<br>PERCENT |
|--|-----------------|-----------------|------------------------------|------------------------------|----------------------------------|-----------------------------------|
| Special Refund Account - Timber Severance            | 0               | 0               | 0                            | 0                            | 0                                | 0.00%                             |
| Special Refund Account - Installment Loan            | Ö               | Ö               | Ö                            | 1,308                        | (1,308)                          | -100.00%                          |
| Special Refund Account - Use                         | 13,212          | 156,077         | 989,135                      | 1,382,205                    | (393,070)                        | -28.44%                           |
| Special Refund Account - Apportioned Tag Rese        | 0               | 0               | 0                            | 3,414                        | (3,414)                          | -100.00%                          |
| Special Refund Account - Special County              | 0               | 0               | 0                            | 1,099                        | (1,099)                          | -100.00%                          |
| Special Refund Account - Estate                      | 116,889         | 17,836          | 380,289                      | 255,715                      | 124,574                          | 48.72%                            |
| Special Refund Account - Municipal Gas               | 0               | 0               | 0                            | 0                            | 0                                | 0.00%                             |
| Special Refund Account - Beer                        | 323             | 0               | 1,563                        | 0                            | 1,563                            | 100.00%                           |
| Special Refund Account - Aircraft                    | 0               | 0               | 0                            | 0                            | 0                                | 0.00%                             |
| Special Refund Account - Hazardous Waste             | 0               | 0               | 0                            | 0                            | 0                                | 0.00%                             |
| Special Refund Account - Public Utilities Regulation | 0               | 0               | 908                          | 242                          | 666                              | 275.21%                           |
| Special Refund Account - Gaming                      | 15,000          | 0               | 15,000                       | 5,871                        | 9,129                            | 155.49%                           |
| Special Refund Account - Occupancy                   | 0               | 0               | 0                            | 428                          | (428)                            | -100.00%                          |
| Special Refund Account - Tobacco                     | 0               | 3,424           | 0                            | 3,424                        | (3,424)                          | -100.00%                          |
| Special Withholding Refund                           | 0               | 0               | 264,846                      | 343,321                      | (78,475)                         | -22.86%                           |
| Washington County Tourist Promotion Tax              | 37,013          | 31,516          | 286,592                      | 274,852                      | 11,740                           | 4.27%                             |
| City of Ridgeland Special Tax                        | 54,509          | 52,416          | 431,323                      | 394,869                      | 36,454                           | 9.23%                             |
| Seized and Forfeited Property                        | 0               | 0               | 0                            | 0                            | 0                                | 0.00%                             |
| Mailing Fees - Tobacco_                              | 0               | 1,962           | 2,200                        | 6,319                        | (4,119)                          | -65.18%                           |
| City of Oxford Stadium Tax                           | 76,451          | 58,412          | 479,832                      | 415,889                      | 63,943                           | 15.37%                            |
| Coahoma County Special Tax                           | 18,585          | 16,103          | 136,487                      | 141,710                      | (5,223)                          | -3.69%                            |
| Yazoo County Special Tax                             | 17,073          | 15,885          | 130,504                      | 109,834                      | 20,670                           | 18.82%                            |
| Tishomingo County Promotion Tax                      | 807             | 629             | 10,386                       | 10,165                       | 221                              | 2.18%                             |
| City of Southaven Special Tax                        | 1,974           | 3,790           | 20,333                       | 31,889                       | (11,556)                         | -36.24%                           |
| Batesville Tourism and Economic Development Tax      | 47,340          | 40,106          | 350,149                      | 218,370                      | 131,779                          | 60.35%                            |
| Rankin County Special Tax                            | 7,445           | 8,513           | 87,911                       | 58,926                       | 28,985                           | 49.19%                            |
| City of Aberdeen Special Tax                         | 4,050           | 4,032           | 34,162                       | 34,438                       | (276)                            | -0.80%                            |
| Gas Taxes on State Owned Land                        | 2               | 0               | 10                           | 62                           | (52)                             | -83.71%                           |
| Oil Taxes on State Owned Land                        | 18              | 0               | 163                          | 232                          | (69)                             | -29.56%                           |
| City of Moss Point Special Tax                       | 24,088          | 13,097          | 160,756                      | 118,664                      | 42,092                           | 35.47%                            |
| Cash Bond  | 0               | 0               | 0                            | 136                          | (136)                            | -100.00%                          |
| Mississippi Telecommunication Facility               | 73,156          | 56,866          | 455,247                      | 426,145                      | 29,102                           | 6.83%                             |
| City of Flowood Special Tax                          | 23,568          | 19,364          | 157,333                      | 150,638                      | 6,695                            | 4.44%                             |
| City of Clinton Special Tax                          | 4,444           | 1,186           | 34,936                       | 35,060                       | (124)                            | -0.35%                            |
| City of Laurel Special Tax                           | 56,680          | 32,640          | 313,722                      | 208,622                      | 105,100                          | 50.38%                            |
| City of Newton Special Tax                           | 733             | 1,081           | 10,258                       | 9,319                        | 939                              | 10.08%                            |
| Tunica County Special Tax                            | 126,277         | 82,078          | 768,260                      | 646,546                      | 121,714                          | 18.83%                            |
| City of Vicksburg Special Tax                        | 31,134          | 19,271          | 223,036                      | 182,268                      | 40.768                           | 22.37%                            |
| City of Cleveland Special Tax                        | 32,904          | 20,336          | 211,321                      | 126,178                      | 85.143                           | 67.48%                            |
| City of New Albany Special Tax                       | 25,905          | 20,285          | 183,208                      | 66,507                       | 116,701                          | 175.47%                           |
| City of Picayune Special Tax                         | 18.948          | 20,200          | 53.644                       | 0                            | 53.644                           | 100.00%                           |
| Hancock County Special Tax                           | 12.085          | 9,884           | 86,736                       | 75,711                       | 11.025                           | 14.56%                            |
| E911 Telephone Minimum Standards Service Charge      | 91,650          | 73,057          | 596,522                      | 538.654                      | 57,868                           | 10.74%                            |
| Total Other Transfers                                | \$4.397.685     | \$4,428,566     | \$32.356.415                 | \$35.552.205                 | (\$3,195,790)                    | -8.99%                            |
| Total Other Transfers                                | Ψ4,537,005      | ψ4,420,300      | Ψ02,000,+10                  | ψ55,552,205                  | (ψ3,133,130)                     | -0.5570                           |
| Summary:   |                 |                 |                              |                              |                                  |                                   |
| Sales Tax Transferred to Other than GF               | \$57,209,949    | \$54,274,430    | \$386,674,738                | \$362,662,096                | \$24,012,642                     | 6.62%                             |
| Misc. Transferred to Other than GF                   | 117,521,876     | 60,284,491      | 553,628,062                  | 473,381,090                  | 76,658,993                       | 16.19%                            |
| Total Transferred to Other than GF                   | \$174,731,825   | \$114,558,921   | \$940,302,800                | \$836,043,186                | \$104,259,614                    | 12.47%                            |